

USEITI Reporting: MSG Decision Matrix

	Unilateral Disclosure Report (UDR) - December 2014	Unilateral Disclosure Report (UDR) - December 2015	Reconciled Report - December 2015	EITI Report Contextual Narrative - December 2015	Reconciled Report - December 2016
Includes Federal Data From:	ONRR	All DOI Bureaus	Government Entities (All DOI Bureaus & IRS) & Companies	Government Entities (All DOI Bureaus, IRS, EIA, other) Companies, States, & Other Credible Sources	Government Entities (All DOI Bureaus & IRS) & Companies
Includes Indian Revenue Data?	No	No	No (Option for Tribes to Opt-In)	High Level Summary & Publically Available Data from Credible Sources	No
Includes State Revenue Data?	No	No	No (Option for States to Opt-In)	High Level Summary & Publically Available Data from Credible Sources	No
Includes County Revenue Data?	No	No	No	Pilot with approximately 6 counties	No
Includes Tax Revenue Data?	No	No	Yes, Companies that voluntarily submit will be identified, those companies that choose not to submit will also be identified. Companies can also agree to reconciliation. This recommendation that is pending MSG approval	High Level Summary & Publically Available Data from Credible Sources	TBD, by MSG after initial report
Level of Disaggregation	By Company, Revenue Type, and Commodity	By Company, Revenue Type, and Commodity	By Government Entity , Company, and Revenue Type	N/A	TBD by MSG
Project Level Reporting	N/A	"Project Level" not defined, but reporting at the Company Level acceptable	"Project level" not defined. The EITI Standard requires that data is presented by individual company, government entity and revenue stream.	N/A	"Project Level" definition TBD by the MSG
Companies Included	Companies that reported at least \$100,000 in revenue to ONRR	Companies that reported at least \$100,000 in revenue to ONRR	Companies that reported over \$50 million in revenues to ONRR (80% of total revenues)	N/A	Companies that reported over \$20 million in revenues to ONRR (90% of total revenues)
Commodities Included	Oil, Gas (including NGLs), Coal, Geothermal, Offshore Renewables, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR) -Additional discussion around timber revenues
Accounting Period	Calendar Year 2013	Calendar Year 2013	Calendar Year 2013	N/A	Calendar Year 2014
Revenue Streams Paid to: ONRR	Royalties, Rents, Bonuses, Other (as defined by ONRR)	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees
Revenue Streams Paid to: BLM	None	Bonuses and First Year Rentals, All Permit Fees, Renewable Collections, and Cost Recovery Fees	Bonuses and First Year Rentals, All Permit Fees, and Renewable Collections	Bonuses and First Year Rentals, All Permit Fees, Rights-of-Way, Renewable Collections, Helium, and Cost Recovery Fees	Bonuses and First Year Rentals, All Permit Fees, and Renewable Collections
Revenue Streams Paid to: BOEM	None	Cost Recovery Fees	None	Cost Recovery Fees	None
Revenue Streams Paid to: BSEE	None	Cost Recovery Fees	None	Cost Recovery Fees	None
Revenue Streams: OSM	None	AML Fees including Audits and Civil Penalties (including Late Charges)	AML Fees including Audits and Civil Penalties (including Late Charges)	AML Fees including Audits and Civil Penalties (including Late Charges)	AML Fees including Audits and Civil Penalties (including Late Charges)

Revenue Stream Paid to: IRS	None	None	If Requested by Companies	High Level Summary & Publically Available Data	If Requested by Companies
-----------------------------	------	------	---------------------------	--	---------------------------

Decision Tracking		
Description	Date Edited	Name
Removed BOEM & BSEE from matrix & placed their revenues under ONRR	1/26/2015	Chris Mentasti
Highlighted Rights of way, Cost Recovery, and Helium for decision on UDR inclusion	1/26/2015	Chris Mentasti
Removed Helium sales from BLM	1/26/2015	Chris Mentasti
Add Bonus and first year rentals to BLM	1/26/2015	Chris Mentasti
Moved cost recovery fees from ONRR to BOEM and BSEE (Correcting Error)	1/28/2015	Chris Mentasti
Removed ROW from BLM Unilateral Disclosure; Combined Bonus and First Year Rental	2/2/2015	Debbie Tschudy
MSG Approved	2/24/2015	Kim Oliver
Approved adding add 6 additional counties to contextual narrative for a total of 12 counties	5/21/2015	Kim Oliver
Approved Margin of Variance	5/21/2015	Kim Oliver
Approved State and Tribal Opt-In Position Paper	5/21/2015	Kim Oliver
Approved the 2014 Annual Activity Report to include the State and Tribal Opt-in Position Paper	5/21/2015	Kim Oliver